

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re)

) Chapter 11

)
MOTORS LIQUIDATION COMPANY, *et al*)
f/k/a General Motors Corp., et al.)

) Case No. 09-50026

) Debtors.)

) Jointly Administered

VERIFICATION OF DOUGLAS TANNER

I, Douglas Tanner, certify as follows:

1. I am a partner in the accounting firm of PricewaterhouseCoopers LLP ("PwC"). I submit this verification with respect to the amended first and final fee application of PricewaterhouseCoopers LLP for (a) compensation for professional services rendered; and (b) reimbursement of actual and necessary expenses incurred during the period June 1, 2009 through July 09, 2009 (the "Final Fee Application")².

2. I make this certification in accordance with General Order M-151, *Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases, adopted by the United States Bankruptcy Court for the Southern District of New York on April 19, 1995* (the "Local Guidelines").

3. In connection therewith, I hereby certify that:

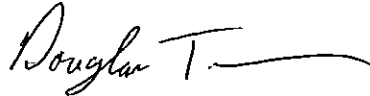
- a. I have read the Final Fee Application;
- b. To the best of my knowledge, information and belief formed after reasonable inquiry, the fees and disbursements sought in the Final Fee Application fall within the Local Guidelines, except as specifically set forth herein;

² Unless otherwise defined herein, all capitalized terms used herein shall have the meanings set forth in the Amended First and Final Fee Application.

- c. Except to the extent that fees or disbursements are prohibited by the Guidelines, the fees and disbursements sought in the Final Fee Application are billed at rates customarily employed by PwC and generally accepted by PwC's clients;
- d. In providing a reimbursable expense, PwC does not make a profit on that expense, whether the service is performed by PwC in-house or through a third party;
- e. In accordance with the Compensation Orders, PwC has filed and served the Final Fee Application covering the Fee Period on: (i) the Debtors; (ii) counsel to the Debtors; (iii) the U.S. Trustee; (iv) Official Committees and their counsel; and (v) other counsel identified in the Compensation Orders; and
- f. Pursuant to the Local Guidelines, the Debtors, the U.S. Trustee, Official Committees and other Counsel identified in the Compensation Orders will each be provided with a copy of the Final Fee Application simultaneously with the filing thereof and will have at least twenty days to review such Final Fee Application prior to any objection deadline with respect thereto.

Dated: January 25, 2011

PRICEWATERHOUSECOOPERS LLP



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*Special Accountants and Tax Advisors for the
Debtors and Debtors in Possession*